

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff,

17-CV-3482 (JFB)

-against-

**ANSWER AND DEMAND
FOR JURY TRIAL**

GEORGES BRIGUET,

Defendant.

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Defendant Georges Briguet (“Defendant”) answers the Amended Complaint of plaintiff United States of America (“Plaintiff”) upon information and belief as follows:

1. Paragraph 1 of the Amended Complaint contains conclusions of law to which no response is required.
2. Defendant admits the allegations in paragraph 2 of the Amended Complaint.
3. Defendant admits the allegations in paragraph 3 of the Amended Complaint.
4. Defendant admits in part, and denies in part, the allegations in paragraph 4 of the Amended Complaint. Defendant admits that he caused an income tax return to be filed for calendar year 2008, which included a Schedule B on which a box was checked “no” indicating that Defendant did not have a foreign financial account. Defendant denies the allegations set forth in paragraph 4 of the Amended Complaint to the extent Plaintiff alleges or implies that Defendant personally prepared his 2008 income tax return, including, but not limited to, any

portion of Schedule B. Defendant further denies that he personally attached a Schedule B to his 2008 income tax return.

5. Defendant admits the allegations in paragraph 5 of the Amended Complaint.

6. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 6 of the Amended Complaint.

7. Defendant denies the allegations in paragraph 7 of the Amended Complaint.

8. Defendant admits the allegations in paragraph 8 of the Amended Complaint.

9. Defendant admits the allegations in paragraph 9 of the Amended Complaint.

10. Defendant admits the allegations in paragraph 10 of the Amended Complaint and states that he had no knowledge of his obligation to file a Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts ("FBAR") for calendar year 2008.

11. Defendant admits the allegations in paragraph 11 of the Amended Complaint and states that he had no knowledge of his obligation to file an FBAR for calendar year 2008.

12. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 12 of the Amended Complaint.

13. Defendant admits the allegations in paragraph 13 of the Amended Complaint that he signed a written statement in 2011 that stated that he did not have a foreign

account and otherwise denies knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 13 of the Amended Complaint.

14. Defendant denies the allegations in paragraph 14 of the Amended Complaint.

15. Defendant denies the allegations in paragraph 15 of the Amended Complaint.

16. Defendant admits the allegations in paragraph 16 of the Amended Complaint to the extent the allegations simply summarize the Secretary of the Treasury's conclusion that Defendant's failure to file an FBAR for calendar year 2008 was willful and states that at all times Defendant has asserted to the Internal Revenue Service (the "IRS") that his failure to file an FBAR for calendar year 2008 was not willful.

17. Defendant admits the allegations in paragraph 17 of the Amended Complaint and states that at all times Defendant has asserted to the IRS that his failure to file an FBAR for calendar year 2008 was not willful.

18. Defendant admits the allegations in paragraph 18 of the Amended Complaint to the extent the allegations simply summarize the "willful" FBAR penalty assessed by the IRS for the 2008 calendar year and otherwise denies the allegations in paragraph 18 of the Amended Complaint and states that at all times Defendant has asserted to the IRS that his failure to file an FBAR for calendar year 2008 was not willful.

19. Paragraph 19 of the Amended Complaint contains conclusions of law to which no response is required.

20. The remaining paragraphs of the Amended Complaint consist of Plaintiff's request for relief, to which no response is required. To the extent a response is required, Defendant denies that Plaintiff is entitled to any relief.

DEMAND FOR JURY TRIAL

To the extent permitted by law, Defendant Georges Briguet demands a jury trial on all issues so triable in this matter.

Dated: New York, New York
September 29, 2017

Respectfully submitted,

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